

**In the Specification:**

Please amend paragraph [0019], pages 5-6, as follows:

The present invention is directed to a device to create, process and transfer packets of information from one device to another. This device has several micro-engines to receive payload data from a memory controller. The micro-engines determine if a task is available to process the payload data and assign a task to the buffer or the payload is stored. This device also has a transmit cell first in first out (FIFO) circuit adapted to build a packet header based on data received from the micro-engines and the payload from the memory controller. The micro-engines ~~[[used]]~~ use the transmit cell FIFO 240 to build a complete packet having a packet header and payload. The packet is transmitted when all of the payload data has been received. The micro-engines can immediately ~~began~~ begin the construction of a new packet when a predetermined amount of payload data has been transferred out of the buffer.

Please amend the following sentence from paragraph [0024], page 8, as follows:

The function of the TCF 240 is to assemble a packet using the header from the DMA packet controller ~~are queue~~ RQ 220 or SQ 210 and the payload data from the memory controller 50.

Please amend the following sentence from paragraph [0041], pages 16-17, as follows:

Therefore, each micro-engine may not assign the same task to both buffers or work on two ~~patents~~ packets with the same work queue at the same time.